

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

_____)	
SECURITIES AND EXCHANGE COMMISSION,)	
)	
Plaintiff,)	
)	Civil Action No.
v.)	06-10885-NMG
)	
JAMES TAMBONE and)	
ROBERT HUSSEY,)	
)	
Defendants.)	
_____)	

**SECOND AFFIDAVIT OF RACHEL E. HERSHFANG IN SUPPORT OF PLAINTIFF
SECURITIES AND EXCHANGE COMMISSION'S MOTION TO EXCLUDE
PORTIONS OF PROFESSOR ERIK SIRRI'S ANTICIPATED TRIAL TESTIMONY**

I, Rachel E. Hershfang, do hereby state as follows:

1. I am a trial attorney at the Boston Regional Office of the Securities and Exchange Commission ("SEC" or "Commission"). I am a member of the Massachusetts bar and I filed a Notice of Appearance in this matter on July 20, 2011. I submit this affidavit in support of Plaintiff Securities and Exchange Commission's Motion to Exclude Portions of Professor Erik Sirri's Anticipated Trial Testimony.

2. Attached hereto as **Exhibit 1** is a true and correct copy of the Expert Report of Professor Erik Sirri dated October 19, 2011.

3. Attached hereto as **Exhibit 2** are true and correct copies of excerpts from the Deposition of Professor Erik Sirri taken on January 13, 2012.

4. Attached hereto as **Exhibit 3** is a true and correct copy of Exhibit B to the Expert Report of Professor Allen Ferrell dated October 19, 2011

Sworn and subscribed to under the penalties of perjury this 13th day of April 2012.

/s/ Rachel E. Hershfang
Rachel E. Hershfang

CERTIFICATE OF SERVICE

I hereby certify that this document filed through the ECF system will be sent electronically to the registered participants as identified on the Notice of Electronic Filing on April 13, 2012.

/s/ Rachel E. Hershfang
Rachel E. Hershfang